

National Insurance rates and earnings limits 2020-21 you do not need to look at this table if you are using the NI tables

Lower Earnings Limit (LEL)	Primary Threshold (PT)				Secondary Threshold (ST)				Upper Earnings Limit (UEL)				Upper Secondary Threshold		Apprentice Upper Secondary		
	£		£		£		£		(UST)		£		Threshold (AUST)		£		
Weekly	120	Weekly	183	Weekly	169	Weekly	962	Weekly	962	Weekly	962	Weekly	962	Weekly	962	Weekly	962
2 weekly	240	2 weekly	366	2 weekly	338	2 weekly	1,924	2 weekly	1,924	2 weekly	1,924	2 weekly	1,924	2 weekly	1,924	2 weekly	1,924
4 weekly	480	4 weekly	731	4 weekly	676	4 weekly	3,847	4 weekly	3,847	4 weekly	3,847	4 weekly	3,847	4 weekly	3,847	4 weekly	3,847
Monthly	520	Monthly	792	Monthly	732	Monthly	4,167	Monthly	4,167	Monthly	4,167	Monthly	4,167	Monthly	4,167	Monthly	4,167
Quarterly	1,560	Quarterly	2,375	Quarterly	2,197	Quarterly	12,500	Quarterly	12,500	Quarterly	12,500	Quarterly	12,500	Quarterly	12,500	Quarterly	12,500
Half-yearly	3,120	Half-yearly	4,750	Half-yearly	4,394	Half-yearly	25,000	Half-yearly	25,000	Half-yearly	25,000	Half-yearly	25,000	Half-yearly	25,000	Half-yearly	25,000
Annual	6,240	Annual	9,500	Annual	8,788	Annual	50,000	Annual	50,000	Annual	50,000	Annual	50,000	Annual	50,000	Annual	50,000

Employee's contributions

Employer's contributions

Contribution Table Letter	Earnings below LEL	Earnings at or above LEL up to and including PT	Earnings above PT up to and including UEL	Balance of earnings above UEL	Earnings below LEL	Earnings at or above LEL up to and including ST	Earnings above ST up to and including UST/AUST	Balance of earnings above UST/AUST
A	NIL	0%	12%	2%	NIL	0%	13.8%	13.8%
B	NIL	0%	5.85%	2%	NIL	0%	13.8%	13.8%
C (Pensioners)	NIL	NIL	NIL	NIL	NIL	0%	13.8%	13.8%
H (Apprentice Under 25)	NIL	0%	12%	2%	NIL	0%	0%	13.8%
J (Deferment)	NIL	0%	2%	2%	NIL	0%	13.8%	13.8%
M (Under 21)	NIL	0%	12%	2%	NIL	0%	0%	13.8%
Z (Under 21 – Deferment)	NIL	0%	2%	2%	NIL	0%	0%	13.8%

Employer's rates for mariners should be reduced by 0.5%